

To this

- Austrian Tax Office, PO Box 260, 1000 Vienna
- Tax Authority for Large Traders, PO Box 251, 1000 Vienna

# 2022

Please fill in in CAPITAL LETTERS and only in black or blue color. Amounts in euros and cents (right-aligned).

Privacy Policy at [bmf.gv.at/datenschutz](https://bmf.gv.at/datenschutz) or on paper in all financial and customs offices

Tax number																				
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COMPANY NAME/TITLE																				
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Statutory provisions without further designation refer to the Austrian Value Added Tax Act 1994.  
You can find more detailed explanations in the form U 1a.

Information on electronic filing of returns can be found at [bmf.gv.at](https://bmf.gv.at) or directly at FinanzOnline (<https://finanzonline.bmf.gv.at>). Information on sales tax can be found at [bmf.gv.at](https://bmf.gv.at) under Findok - Guidelines - (Sales Tax Guidelines 2000) and under Taxes - Self-employed Entrepreneurs - Sales Tax.

## VAT return for 2022

Please check the relevant box

ADDRESS and telephone number	
The company includes subsidiary companies	
<input type="checkbox"/> no	<input type="checkbox"/>
<input type="checkbox"/> yes	if yes, number of controlled companies <input style="width: 30px;" type="text"/>
Fiscal year deviating from the calendar year <i>(only to be filled out in these cases)</i>	
The sales of the financial year are explained	
M M J J J J	M M J J J J
from	to
to	and from
to	

Calculation of sales tax:	Tax base <sup>1)</sup> Amounts in euros and cents
<b>Supply of goods, other services and self-supply:</b> <span style="float: right;">1</span>	
a) Total amount of the tax base for the assessment period 2022 for supply of goods and services and other services (excluding the self-supply listed below) including down payments (each without value added tax) <span style="float: right;">000</span>	
b) plus self-supply (Section 1 Para. 1 item 2, Section 3 Para. 2 and Section 3a Para. 1a) <span style="float: right;">2 001</span>	+
c) less sales for which the tax liability according to Section 19 paragraph 1 second sentence and according to Section 19 paragraphs 1a, 1b, 1c, 1d and 1e passed to the beneficiary. <span style="float: right;">3 021</span>	-
<b>Total</b>	
<b>Of which tax-exempt WITH input VAT deduction according to</b>	
a) Section 6 Para. 1 item 1 in conjunction with Section 7 (Export supplies) <span style="float: right;">4 011</span>	-
b) Section 6 Para. 1 item 1 in conjunction with Section 8 (contract processing) <span style="float: right;">5 012</span>	-
c) Section 6 Para. 1 item 2 to 6 as well as Section 23 Para etc.), Section 28 para. 54 (zero rate for the delivery of protective masks from 22/01/2021 to 30/06/2023) and Section 28 para. 53 item 3 (COVID-19 in vitro diagnostics and vaccines from 01/01/2021 to 30/06/2023) <span style="float: right;">6 015</span>	-
d) Art. 6 para. 1 (intra-Community supplies without the vehicle deliveries to be listed separately below <span style="float: right;">7 017</span>	-
e) Art. 6 para. 1, if the supply of new vehicles were made to customers without a VAT number or by vehicle suppliers in accordance with Art. 2. <span style="float: right;">8 018</span>	-
<b>Of which tax-exempt WITHOUT input tax deduction according to</b>	
a) Section 6 Para. 1 item 9 litera a (property sales) <span style="float: right;">9 019</span>	-
b) Section 6 Para. 1 item 27 (small entrepreneur) <span style="float: right;">10 016</span>	-
c) Section 6 (1) Z _____ (other tax-exempt sales without input VAT deduction) <span style="float: right;">11 020</span>	-
<b>Total amount of taxable supply of goods, other services and self-supply</b> (including taxable deposits)	

<sup>1)</sup> Minus signs are, unless preprinted, to be used when filling out the declaration.

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Bundesministerium  
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	Tax base	Value added tax (VAT)
<b>Thereof are taxable with:</b>		
20% standard tax rate <span style="float: right;">12 022</span>		
10% reduced tax rate <span style="float: right;">13 029</span>		+
13% reduced tax rate <span style="float: right;">006</span>		+
19% for Jungholz and Mittelberg <span style="float: right;">15 037</span>		+
10% additional tax for flat-rate agricultural and forestry operations <span style="float: right;">16 052</span>		+
7% additional tax for flat-rate agricultural and forestry operations <span style="float: right;">17 007</span>		+
<b>Also taxable:</b>		
Tax liability according to Section 11 Para. 12 and 14, Section 16 Para. 2 and according to Art. 7 para. 4 <span style="float: right;">18 056</span>		+
Tax liability according to Section 19 paragraph 1 second sentence, Section 19 paragraph 1c, 1e and according to Art. 25 para. 5 <span style="float: right;">19 057</span>		+
Tax liability according to Section 19 paragraph 1a (construction work) <span style="float: right;">20 048</span>		+
Tax liability according to Section 19 paragraph 1b (collateral property, reserved property and properties in foreclosure proceedings) <span style="float: right;">20 044</span>		+
Tax liability according to Section 19 paragraph 1d (scrap and waste materials, regulation Federal Law Gazette II No. 129/2007; Video game consoles, laptops, tablet computers, gas and electricity, gas and electricity certificates, metals, investment gold, Ordinance Federal Law Gazette II No. 369/2013) <span style="float: right;">20 032</span>		+
<b>Intra-community acquisitions:</b>	Tax base	
Total amount of the tax base for intra-community acquisitions <span style="float: right;">21 070</span>		
Thereof tax-free according to Art. 6 Para. 2 and Section 28 Para. 54 (zero rate for intra-community purchases of protective masks from 22 January 2021 to 30 June 2023) and Section 28 Para. 53 Z 3 (COVID-19 in vitro diagnostics and vaccines from 01/01/2021 to 30/06/2023) <span style="float: right;">22 071</span>	—	
<b>Total amount of taxable intra-community acquisitions</b>		
<b>These are taxable with:</b>		
20% standard tax rate <span style="float: right;">23 072</span>		+
10% reduced tax rate <span style="float: right;">073</span>		+
13% reduced tax rate <span style="float: right;">008</span>		+
19% for Jungholz and Mittelberg <span style="float: right;">088</span>		+
<b>Non-Taxable Acquisitions:</b>		
Acquisitions according to Art. 3 para. 8 second sentence, which have been taxed in the Member State of the place of destination <span style="float: right;">24 076</span>		
Acquisitions according to Art. 3 para. 8 second sentence, according to Art. 25 para. 2 are considered taxed in Germany <span style="float: right;">077</span>		
<b>Subtotal (Value Added Tax)</b>		
<b>Calculation of deductible input VAT:</b> <span style="float: right;">25</span>		
Total amount of input VAT [including the flat-rate calculated input VAT (codes 084, 085, 086, 078, 068, 079) but without the other separately listed input VAT amounts (codes 061, 083, 065, 066, 082, 087, 089, 064, 063, 067) ] <span style="float: right;">060</span>	—	
<b>Input VAT calculated as a flat rate contained in code 060:</b> <span style="float: right;">26</span>		
a) Consolidation into a lump sum pursuant to Section 14 paragraph 1 item 1 (lump sum deduction) <span style="float: right;">084</span>		
b) Chemists, Ordinance Federal Law Gazette II No. 229/1999 <span style="float: right;">085</span>		
c) Certain groups of entrepreneurs, Ordinance Federal Law Gazette No. 627/1983, Ordinance Federal Law Gazette II No. 48/2014 <span style="float: right;">086</span>		
d) Grocery retailers or grocers, Ordinance Federal Law Gazette II No. 228/1999 <span style="float: right;">078</span>		
e) Commercial Agents, Ordinance Federal Law Gazette II No. 95/2000 <span style="float: right;">068</span>		
f) Artists and writers, Ordinance Federal Law Gazette II No. 417/2000 <span style="float: right;">079</span>		





<b>Input VAT amounts to be stated separately:</b>			
Input VAT relating to the import VAT paid (Section 12 Para. 1 item 2 litera a)	27	061	—
Input VAT relating to the owed, booked on the tax account Import VAT (Section 12 Para. 1 item 2 litera b)	28	083	—
Input VAT from the intra-community acquisition of goods	29	065	—
Input VAT relating to the tax liability pursuant to Section 19 (1), second sentence, Section 19 paragraph 1c, 1e and pursuant to Art. 25 paragraph 5	30	066	—
Input VAT regarding the tax liability according to § 19 paragraph 1a (construction services)	30	082	—
Input VAT regarding the tax liability according to Section 19 paragraph 1b (collateral property, Reserved property and land in foreclosure proceedings)	30	087	—
Input VAT regarding the tax liability according to Section 19 paragraph 1d (scrap and waste materials, Ordinance Federal Law Gazette II No. 129/2007; Video game consoles, laptops, tablet computers, gas and electricity, gas and electricity certificates, metals, investment gold, Ordinance Federal Law Gazette II No. 369/2013)	30	089	—
Input VAT for intra-community supply of new vehicles from Vehicle suppliers according to Art. 2	31	064	—
Not deductible according to Section 12 paragraph 3 in conjunction with paragraphs 4 and 5	32	062	+
Correction according to Section 12 paragraph 10 and 11	33	063	
Correction according to Section 16	34	067	
<b>Total amount of deductible input VAT</b>			
<b>Other corrections</b>	35	090	
<input type="checkbox"/> Payment ( <b>plus sign</b> ) <input type="checkbox"/> Credit ( <b>minus sign</b> )		095	
Advance payments made (minus sign) or credits made (plus sign)			
<b>Returns</b> <input type="checkbox"/> <b>Remaining debt</b> <input type="checkbox"/> <b>Credit</b>			

Compulsory chamber contribution (Section 122 Chamber of Commerce Act) exists:  yes

A chamber contribution was paid to the chamber contribution for 2022:  
(only to be completed if there is no different business year)

**Note:** Certain adverse consequences of not paying the added tax advance payments on time (enforcement measures, initiation of financial criminal proceedings) can be avoided by paying the remaining debt that is already due immediately.

I certify that the above information is correct and **complete** to the best of my knowledge and belief. I am aware that the information will be checked and that incomplete or incorrect information is a punishable offense. Should I subsequently realize that the above declaration is incorrect or incomplete, I will inform the tax office of this immediately (Section 139 of the Federal Fiscal Code).

**IMPORTANT NOTE:** Do not send **any original documents/receipts**, as all documents arriving at the tax office are electronic. be destroyed in accordance with data protection regulations! Keep this for at least **7 years** for possible verification.

**It is even easier to submit this paperless declaration via bmf.gv.at (FinanzOnline).  
FinanzOnline is available to you free of charge and around the clock and does not require any special software.**

Tax representative (name, address, telephone number)
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Date, signature or company signature

